IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 21ST JUNE 2007 / 31ST JYAISHTA 1929

WP(C).No. 19022 of 2007(M)

PETITIONER:

M/S. SUNNY JACOB JEWELLERS,
GOLD HYPER MARKET, MAIN ROAD, KOLLAM,
REPRESENTED BY THE PARTNER, SUNNY JACOB.

BY ADV. SRI.C.K.THANU PILLAI
SRI.JINU K MOHAN

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER
(AUDIT ASSESSMENT), COMMERCIAL TAXES, KOLLAM.

2. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOLLAM.

3. THE DEPUTY COMMISSIONER (APPEAL),
COMMERCIAL TAXES, KOLLAM.

BY ADV. SHRI.MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 19022 of 2007

Dated, this the 21st day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2005-06, there will be stay against recovery proceedings for recovery of balance tax and interest due till disposal of the appeal on petitioner remitting Rs. 12 lakhs within one month from now. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If the petitioner does not make payment as above, entire demand can be recovered during pendency of the appeal and in that case appeal will be taken up in the usual course.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg